

SPECIAL LIMITED POWER OF ATTORNEY

1/05/07 8:15:56
 P BK 118 Pg 35
 DESOTO COUNTY, MS
 W.E. DAVIS, CH CLERK

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, Roy Barnette, Bill Clay, B & C Farm Company, a Mississippi corporation, Pine Hills Co., Inc., a Mississippi Corporation, Oak Investment Co., a Mississippi corporation and West Kemper Farms, Inc. a Mississippi corporation, do hereby make, constitute and appoint SKL Investments, Inc., a Mississippi corporation, as our attorney-in-fact granting unto said entity full power to execute any and all documents deemed necessary, singly or jointly, and the Grantors herein, do hereby authorize said true and lawful attorney to assist in the operation and management of our tax title business affairs and manage, sell and contract for the sale of tax lien matured properties owned by the undersigned, and for that purpose and that purpose only, for each person and business corporation, and in the name, place and stead, and for the use and benefit of each, and as the act and deed of such to do and execute, or to concur with persons jointly interested with each herein in the doing or executing of any and acts, including but not limited to the following acts, deeds and things, to-wit:

To sell, convey, hypothecate, pledge, quitclaim or otherwise encumber or dispose of, or to contract or agree for the acquisition, disposal or encumbrance, of real property which is owned by the above-named parties or corporations, which was acquired by tax liens or sales which have matured, upon such terms as may be agreed upon by my said attorney.

As to the individual grantors herein, this power of attorney shall not be affected by their subsequent disability or incompetency and revokes all prior powers of attorney.

WITNESS OUR SIGNATURES, this 14 day of December, 2006.

Roy Barnette
 ROY BARNETTE

Bill Clay
 BILL CLAY

B & C FARMS, INC.
 By: Roy Barnette
 PRESIDENT

PINE HILLS CO., INC.
 By: Roy Barnette
 PRESIDENT

OAK INVESTMENT CO.
 By: Roy Barnette
 PRESIDENT

WEST KEMPER FARMS, INC.
 By: Roy Barnette
 PRESIDENT

STATE OF MISSISSIPPI
 COUNTY OF Kemper

Personally appeared before me, the undersigned notary public, in and for the county and state aforesaid, Roy Barnette, president of: B & C Farm Company, a Mississippi corporation, Pine Hills Land Company, Inc., a Mississippi corporation, Oak Investment Co., a Mississippi corporation and West Kemper Farms, Inc., a Mississippi corporation, who acknowledged that as president of said corporations, he executed and delivered the above and foregoing instrument on the day and date set forth therein as the act and deed of the same after first being duly authorized so to do.

Given under my hand and seal, this 14 day of December 2006.

Linda A. Daulton
 Notary Public

My commission Expires: My Commission Expires on April 8, 2008
 (SEAL)

STATE OF MISSISSIPPI
 COUNTY OF LAUDERDALE
 I CERTIFY THAT THIS IS A TRUE COPY
 ANN WILSON HAYES, Chancery Clerk
 BY Stephanie Penner D.C.
 TODAY'S DATE Dec 18, 2006

SKL Bx 3602 Meridian MS 39303

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STATE OF MISSISSIPPI
COUNTY OF Kemper

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Personally appeared before me, the undersigned notary public, in and for the county and state aforesaid, Roy Barnette, who acknowledged that he executed and delivered the above and foregoing instrument on the day and date set forth therein as his own act and deed.

Given under my hand and seal, this 14 day of December, 2006.

Linda A Dully
Notary Public

My commission Expires: My Commission Expires on April 8, 2008
(SEAL)

STATE OF MISSISSIPPI
COUNTY OF Kemper

Personally appeared before me, the undersigned notary public, in and for the county and state aforesaid, Bill Clay, who acknowledged that he executed and delivered the above and foregoing instrument on the day and date set forth therein as his own act and deed.

Given under my hand and seal, this 14 day of December, 2006.

Linda A Dully
Notary Public

My commission Expires: My Commission Expires on April 8, 2008
(SEAL)